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BRANSCOME *v.* CUNDUFF.

Sept. 19, 1918.

[96 S. E. 770.]

1. **Appeal and Error (§ 333*)—Dismissing of Appeal—Moot Cases.**—Where a physician, who had been enjoined from practicing medicine and had appealed, died after the cause was argued and submitted, the appeal will be dismissed, and will not be retained to determine question of costs.

[Ed. Note.—For other cases, see 1 Va.-W. Va. Enc. Dig. 430.]

2. **Costs (§ 232*)—Appeal—Dismissal—Moot Question.**—Where an appeal, by reason of death of appellant, presents only a moot question, costs will not be awarded either party on dismissal.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 623.]

Appeal from Circuit Court, Carroll County.

Suit by S. A. Cunduff to enjoin E. L. Branscome from practicing medicine. Decree for plaintiff, and defendant appeals. Appeal dismissed.

Wm. D. Tompkins and Hooker & Hooker, for the appellant.*S. Floyd Landreth, B. P. Bolen and W. S. Tipton*, for the appellee.POSEY et al. *v.* COMMONWEALTH.

Sept. 19, 1918.

[96 S. E. 771.]

1. **Taxation (§ 856*)—Inheritance Taxes—Power of State.**—The power of the state to impose collateral inheritance taxes is unlimited.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 1016.]

2. **Statutes (§ 205*)—Construction—Legislative Intent.**—A fundamental rule of statutory construction is that the legislative intent is to be gathered from the whole statute, taken together, giving to each word and part its due meaning, and to the words used their ordinary and popular meaning, unless otherwise used.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 759, 762, 767.]

3. **Taxation (§ 886½*)—Inheritance Taxes—Collateral Inheritance—Statute.**—Under Acts 1916, c. 484, on real estate, inherited by nieces, of appraised value of \$378,050, collateral inheritance taxes amounting to \$41,707.50 were properly assessed, by assessing the first \$50,000 at 5 per cent., next \$200,000 at 10 per cent., and remainder at 15 per cent.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 1016.]

4. **Statutes (§ 190*)—Policy of Legislation—Power of Courts.**—Where meaning of words used in statute is clear, courts have no

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.